

# HOUSE BILL No. 1354

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-6-5-17.

**Synopsis:** Distributions of motor vehicle excise tax revenue. Provides that distributions of motor vehicle excise tax revenue to the counties may not be reduced to recoup excess distributions of motor vehicle excise tax revenue attributable to an error in calculating the motor vehicle excise until after December 31, 2015. Provides that the state may recoup only those excess distributions of motor vehicle excise tax revenue that were received by the counties in the three year period beginning on September 16, 2011.

**Effective:** October 1, 2014 (retroactive).

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## Saunders

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January 14, 2015, read first time and referred to Committee on Ways and Means.

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First Regular Session of the 119th General Assembly (2015)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

## HOUSE BILL No. 1354

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1       SECTION 1. IC 6-6-5-17 IS ADDED TO THE INDIANA CODE  
2       AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE  
3       OCTOBER 1, 2014 (RETROACTIVE)]: **Sec. 17. (a) The general**  
4       **assembly finds the following:**

5               **(1) On September 16, 2014, the bureau issued a news release**  
6               **disclosing that the bureau's computer system had, for**  
7               **purposes of calculating the annual license excise tax imposed**  
8               **under this chapter, misclassified certain vehicles beginning**  
9               **some time in 2004, which resulted in an annual license excise**  
10              **tax overcharge to the registrants of those vehicles.**

11              **(2) Among other things, the bureau's September 16, 2014,**  
12              **news release included the observation that the annual license**  
13              **excise tax overcharges caused distributions of annual license**  
14              **excise tax revenue to the counties in the affected period to be**  
15              **larger than those distributions should have been. Moreover,**



1 the news release indicated that the state intends to recoup the  
2 excess part of those distributions by adjusting future  
3 distributions of annual license excise tax revenue under this  
4 chapter over a period of two (2) years.

5 (b) Distributions of annual license excise tax revenue to the  
6 counties, or any other payment to the counties, may not be reduced  
7 to recoup the excess distributions of annual license excise tax  
8 revenue described in subsection (a) until after December 31, 2015.

9 (c) For any county, the total amount by which the county's  
10 distributions of annual license excise tax revenue, or any other  
11 payments to the county, are reduced to recoup the excess  
12 distributions of annual license excise tax revenue described in  
13 subsection (a) may not exceed the total amount of the excess  
14 distributions of annual license excise tax revenue received by the  
15 county in the period:

16 (1) beginning on September 16, 2011; and

17 (2) ending on September 16, 2014.

18 SECTION 2. An emergency is declared for this act.

